

## Article - Tax - General

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§13–821.

(a) Notwithstanding any other provision of this title, if a tax collector finds that the collection of a tax under this article will be jeopardized by the departure, from the State, of the person required to pay the tax, the removal of property from the State, the concealment of the person or the property, or any other act, the tax collector immediately may assess the tax, interest, and penalty as a jeopardy assessment.

(b) The tax collector shall mail to the person required to pay the tax a notice of jeopardy assessment that states:

- (1) the findings about the jeopardy of tax collection;
- (2) the amount of the assessment; and
- (3) a demand that the person immediately:
  - (i) pay the assessment; or
  - (ii) submit evidence that collection of the tax is not in jeopardy.

(c) The findings of the tax collector about the jeopardy of tax collection are final and conclusive.

(d) If, within the 10 days after a notice of jeopardy assessment is mailed, a person fails to comply with the notice, the tax collector may take any action to collect the unpaid tax as authorized under this title.

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